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From:

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To:

Cc:

Subject: FW: K-1 Discrepancies

I agree that any assessment attributable to the nonpartnership item components would have to be assessed within the partner's normal statute. To the extent any part of the assessment is attributable to partnership items, we could use the key case statute. [REDACTED]

Since we won't know for sure, best practice would be to always issue the stat notice, reconciling the indirect partner return with the partnership return and its tiers, within the indirect partner's normal statute.

Attachment: Draft IRM Provision (Redacted)